ices, upon the basis of which an individual may become entitled to benefits under the unemployment compensation law of another state or of 8 the federal government, shall be deemed to be wages for employment 9 by employers for the purposes of section 96.3 and section 96.4, subsec-10 tion 5: provided such other state agency or agency of the federal gov-11 12ernment has agreed to reimburse the fund for such portion of benefits 13 paid under this chapter upon the basis of such wages or services as the commission finds will be fair and reasonable as to all affected interests, 14 and (b) whereby the commission will reimburse other state or federal 15 16 agencies charged with the administration of unemployment compensation laws with such reasonable portion of benefits, paid under the law 17 of any such other states or of the federal government upon the basis 18 19 of employment or wages for employment by employers, as the commission finds will be fair and reasonable as to all affected interests. 20 Reimbursements so payable shall be deemed to be benefits for the pur-21 22 poses of section 96.3, subsection 5, and section 96.9, but no reimburse-23ment so payable shall be charged against any employer's account for 24 the purposes of section 96.7, unless wages so transferred are sufficient to establish a valid claim in Iowa, and that such charges shall not ex-2526 ceed the amount that would have been charged on the basis of a valid 27 The commission is hereby authorized to make to other state 28 or federal agencies and receive from such other state or federal agen-29 cies, reimbursements from or to the fund, in accordance with arrange-30 ments pursuant to this section. The commission shall participate in any arrangements for the payment of compensation on the basis of 31 32 combining an individual's wages and employment covered under this 33 Act with his wages and employment covered under the unemployment compensation laws of other states which are approved by the United 34 States secretary of labor in consultation with the state unemployment 35 compensation agencies as reasonably calculated to assure the prompt 36 37 and full payment of compensation in such situations and which include provisions for: Applying the base period of a single state law to a 38 claim involving the combining of an individual's wages and employ-39 40 ment covered under two or more state unemployment compensation 41 laws, and avoiding the duplication use of wages and employment by reason of such combining. 42

Approved May 27, 1974

CHAPTER 1115

UNEMPLOYMENT COMPENSATION FUND

H. F. 1080

AN ACT relating to the control, management and use of the unemployment compensation fund to assure entitlement to funds under section nine hundred three (903) of the social security Act.

Be It Enacted by the General Assembly of the State of Iowa:

SECTION 1. Section ninety-six point nine (96.9), subsection four (4), paragraphs a and b, Code 1973, are amended to read as follows:

a. Money credited to the account of this state in the unemployment trust fund by the secretary of the treasury of the United States pursuant to section 903 of the Social Security Act may not be requisitioned from this state's account or used except for the payment of benefits and for the payment of expenses incurred for the administration of this chapter. Such money may be requisitioned pursuant to subsection 3 10 of this section for the payment of benefits. Such money may also be 11 requisitioned and used for the payment of expenses incurred for the administration of this chapter but only pursuant to a specific appropriation by the legislature and only if the expenses are incurred and 12 13 14 the money is requisitioned after the enactment of an appropriation law which (1) specifies the purposes for which such money is appropriated 15 16 and the amounts appropriated therefor, (2) limits the period within 17 which such money may be obligated to a period ending not more than two years after the date of the enactment of the appropriation law, 18 and (3) limits the amount which may be obligated during a twelve-month period beginning on July 1 first and ending on the next June 30 19 20 21 thirtieth to an amount which does not exceed the amount by which (i) 22 the aggregate of the amounts credited to the account of this state 23 pursuant to section 903 of the Social Security Act during the same twelve-month period and the fourteen twenty-four preceding twelve-24 25 month periods, exceeds (ii) the aggregate of the amounts obligated for 26 administration and paid out for benefits and charged against the amounts credited to the account of this state during such fifteen 28 twenty-five twelve-month periods. 29

b. Amounts credited to this state's account in the unemployment trust fund under section 903 of the Social Security Act which are obligated for administration or paid out for benefits shall be charged against equivalent amounts which were first credited and which are not already so charged; except that no amount obligated for administration during a twelve-month period specified herein may be charged against any amount credited during such a twelve-month period earlier than the fourteenth twenty-fourth preceding such period.

Approved May 27, 1974

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CHAPTER 1116

CIGARETTES* AND LITTLE CIGARS

S. F. 1213

AN ACT relating to manufacturer's samples of cigarettes and little cigars and repealing the retailers' cigarette bond.

Be It Enacted by the General Assembly of the State of Iowa:

- Section ninety-eight point fourteen (98.14), subsec-SECTION 1. 2 tion one (1), Code 1973, is amended to read as follows:
- 3 1. No retail permit, state permit, or manufacturer's permit shall be issued until the applicant therefor shall file a bond, with good and 4 sufficient surety, to be approved by the director or the body granting

^{*}See reference to Surgeon General's report required to be printed on each package